## ABSTRACT OF THE DISCLOSURE

A material including a carbon-based substance and resins are mixed, and the mixture is extruded and dried, and the extrusion is sintered in an inert atmosphere, thereby obtaining a heating element material. The heating element material is reheated in a vacuum so that its resistance-temperature characteristic is adjusted to a necessary value, thereby obtaining a heating element for an infrared lamp. The heating element is a wire-shaped or plate-shaped heating element including the carbon-based substance, and an internal lead wire is wound around each of both ends of the heating element directly or via a graphite block so that a tight fit can be obtained. A coil spring is formed in the middle of the internal lead wire. The heating element is accommodated in a quartz glass tube filled with an inert gas.